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From:

Sent: Wednesday, January 27, 2010 11:51:53 AM

To:

Cc:

Subject: RE: FORM 872-P

When a TMP is a state law entity, only a person authorized under state law can sign on behalf of the TMP. If the TMP is a limited partnership, then only a general partner can sign on behalf of the TMP. If the TMP is an LLC, then only a manager under state law can sign for the LLC TMP. The partnership agreement should specify the general partners as would the Schedules K-1 of the tier TMP entity. The operating agreement of the LLC should specify its manager under state law.

The signature line would look like this: ABC Limited Partnership as TMP of XYZ partnership by John Doe, general partner of ABC Limited Partnership.

ABC LLC as TMP of XYZ Partnership by John Does, manager of ABC LLC.

You state that the person signing the forms also signed the partnership returns as general partner -- but he would need to be a general partner/manager of the TMP entity, not of the source TEFRA partnership.

So I can't tell from your facts whether he is the proper person.